

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)	
)	Case No. 17bk36268
JOSEPH J PORADA, JR.)	
)	Chapter 11
Debtor.)	
_____).		Honorable Timothy A. Barnes

FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER
AWARDING TO RATHJE & WOODWARD, LLC, SPECIAL COUNSEL FOR JOSEPH J
PORADA, JR., FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES

TOTAL FEES REQUESTED:	\$ 63,543.00	TOTAL COSTS REQUESTED:	\$ 72.55
TOTAL FEES REDUCED:	\$ 1,001.00	TOTAL COSTS REDUCED:	\$ 0.00
TOTAL FEES ALLOWED:	\$ 62,542.00	TOTAL COSTS ALLOWED:	\$ 72.55

TOTAL FEES AND COSTS ALLOWED: \$62,614.55

The attached time and expense entries have been underlined to reflect disallowance in whole or in part. The basis for each disallowance is reflected by numerical notations that appear on the left of each underlined entry. The numerical notations correspond to the enumerated paragraphs below.

(1) Lumping – TOTAL of disallowed amounts (10% of affected entries): \$ 871.00

The Court may impose a ten percent penalty on entries that appear to be “lumping.” The Court will reduce each entry marked as such per the penalty. *In re Wildman*, 72 B.R. 700, 709 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (“Applicants may not circumvent the minimum time requirement or any of the requirements of detail by “lumping” a bunch of activities into a single entry. [citation omitted]. Each type of service should be listed with the corresponding specific time allotment.”).


(2) Unreasonable Time – TOTAL of disallowed amounts: \$ 130.00

The Court denies the allowance in part of compensation for the indicated task(s) since the professional or paraprofessional expended an unreasonable amount of time on the task(s) in light of the nature of the task(s), the experience and knowledge of the professional performing the task(s), and the amount of time previously expended by the professional or another on the task(s). *In re Pettibone*, 74 B.R. 293, 306 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (“The Court will determine what is the reasonable amount of time an attorney should have to spend on a given project... An attorney should not be rewarded for inefficiency. Similarly, attorneys will not be fully compensated for spending an unreasonable number of hours on activities of little benefit to the estate.”); *In re Wildman*, 72 B.R. 700, 713 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (same).

As to the time devoted to the preparation of the fee application itself, the Court denies the allowance of compensation that is disproportionate to the total hours in the main case. *In re*

Wildman, 72 B.R. 700, 711 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (“In the absence of unusual circumstances, the hours allowed by this Court for preparing and litigating the attorney fee application should not exceed three percent of the total hours in the main case.”); *In re Spanjer Bros., Inc.*, 203 B.R. 85, 93 (Bankr. N.D. Ill. 1996) (Squires, J.) (compensation limited to 5%); *see also In re Pettibone Corp.*, 74 B.R. 293, 304 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (*citing Coulter v. State of Tennessee*, 805 F.2d 146, 151 (6th Cir. 1986) (in nonbankruptcy cases, compensation for preparation and litigation of fee petitions limited to 3-5% of the hours of the main case)).

Dated: December 14, 2020



Timothy A. Barnes
United States Bankruptcy Judge

Rathje Woodward LLC

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Joseph Porada
P.O. Box 31232
Chicago, IL
60631-0232

November 4, 2020

File #: JSW17373
Inv #: Settle

RE: State Court Litigation/Appeal/
Bankruptcy Case No. 17-36268

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Oct-09-18	Draft motion to file reply brief instanter.	0.30	78.00	DPH
Oct-18-18	Confer with T. Elliott and D. Hollander (.30); cite check brief (3.10); format, finalize and efile same (.90); serve on opposing counsel (.20).	4.50	675.00	NW
Nov-26-18	Prepare for hearing on Rathje application for compensation; review case filings regarding same.	0.80	260.00	CLP
Nov-27-18	Prepare for and participate in hearing on Rathje application for compensation.	1.10	357.50	CLP
Mar-08-19	Review fee petition.	0.30	97.50	TDE
Mar-19-19	Review fee petition; telephone conference with opposing counsel re same.	0.50	162.50	TDE
Apr-03-19	Review fee petition; telephone conference with client re same; execute stipulation.	0.60	195.00	TDE
May-14-19	Review documents for production.	0.90	292.50	TDE
May 20-19	Review documents for production and prepare for production.	0.80	260.00	TDE
Jun-06-19	Review document demand; forward same to client.	0.20	65.00	TDE
Jun-19-19	Correspondence with T. Banich; locate and review assignment documents.	0.20	65.00	TDE
Jun-21-19	Draft response to R. Minetz.	0.40	130.00	TDE
Jul-15-19	Tax matters and Tax liability estimates review with T. Banich and J. Porada.	0.40	130.00	JSW
Sep-05-19	Review documents for production.	0.30	97.50	TDE
Totals		11.30	\$2,865.50	

Exhibit A

Invoice #: Settle

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DISBURSEMENT;

Oct-18-18	UPS – Delivery to Clerk of Appellate Court	22.24
Oct-31-18	Westlaw – Online Research	3.48
	Westlaw – Online Research	24.33
Nov-06-18	Pacer Research	0.50
Nov-19-18	Pacer Research	2.20
Nov-26-18	Pacer Research	4.20
Dec-12-18	Pacer Research	8.10
Jan-16-19	Pacer Research	0.90
Aug-12-19	Pacer Research	2.30

Totals

\$68.25

Total Fee & Disbursements for all charges on this matter

\$2,933.75

TAX ID Number 36-2705396

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November 4, 2020

File #: jsw18318
Inv #: Settle

RE: General

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Oct-14-19	Perform title search of PINS 16-29-100-001 and 002; review Trustee's Deed conveying 6339-47 W. Cermak Road property to CBN Partners, LTD and JJPRidgelandKKJJ, LLC; review and respond to email from J. Worthen attaching trustee's deed.	0.30	45.00	DDJ
Apr-16-20	Review FP documents research re: spendthrift clauses; ecommunications to K. Morgan, J. Porada regarding same.	1.30	422.50	JSW
Apr-17-20	Further research regarding spendthrift clauses and revocable trust legal status; ecommunications to K. Morgan regarding same.	2.20	715.00	JSW
Apr-20-20	Florence Porada matters related to Bankruptcy Estate assets and liabilities; ecommunications to K. Morgan regarding memorandum.	1.50	487.50	JSW
<u>Apr-21-20</u>	<u>General research, document review and related due diligence in connection with general trust law, Illinois Trust Code.</u>	<u>1.60</u>	<u>520.00</u>	<u>JSW</u>
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$52</u>	
<u>Apr-22-20</u>	<u>Continued general research, and related due diligence in connection with general trust law, Illinois Trust Code; draft of conflict memorandum.</u>	<u>2.20</u>	<u>715.00</u>	<u>JSW</u>
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$71.5</u>	
<u>Apr-23-20</u>	<u>Continued general research, and related due diligence in connection with general trust law, Illinois Trust Code; finalization of Conflict Memorandum and reviews with T. Elliott</u>	<u>1.80</u>	<u>585.00</u>	<u>JSW</u>
(1) Lumping			Reduced 10%/\$58.5	

Exhibit A

<u>Apr-27-20</u>	<u>Reviews of Bankruptcy settlement matters with K. Morgan; tax research re: COD income exclusion, Code Secs 108/1017 tax attribute reductions, and related planning.</u>	<u>3.00</u>	<u>975.00</u>	<u>JSW</u>
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(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/97.5</u>	
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Apr-28-20	Review of draft settlement agreement and ordering of structural matters; memorandum regarding same preparation and ecommunication (2.80) delivery to K. Morgan, J. Porada (2.70).	5.50	1,787.50	JSW
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Invoice #:	Settle	Page 2	November 4, 2020		
	Review Supreme Court Rule 23 Order.		0.30	45.00	CC
Apr-29-20	Reviews of draft settlement and related tax matters, and RFREINV status with K. Morgan, J. Porada.		1.40	455.00	JSW
	Call with Chancery Division; request copy of Opinion Order.		0.40	60.00	CC
Apr-30-20	Review (1.80) and revisions (2.80) to draft settlement agreement; ecomm delivery of same to K. Morgan (0.20).		4.80	1,560.00	JSW
May-05-20	Continued revisions to draft settlement agreement (3.40); Ecomm delivery of same to K. Morgan (0.30); tax research regarding discharge and court-approved plan definitions for Code Sec 108 (2.40); telephone conferences with K. Morgan, J. Porada, and K. Morgan and D. Devit regarding closing and funding structure issues and related matters (1.20).		7.30	2,372.50	JSW
<u>May-06-20</u>	<u>Review of settlement agreement release scope, closing order and structure and related tax matters with J. Porada; title insurance matters review with K. Morgan.</u>		<u>0.70</u>	<u>227.50</u>	<u>JSW</u>
(1) <u>Lumping</u>				<u>Reduced</u> <u>10%/22.75</u>	
May-11-20	Review of Berwyn title commitment in connection with Settlement Agreement due diligence; comments to K. Morgan.		0.50	162.50	JSW
May-12-20	Settlement virtual conference with attorneys to review settlement agreement, and tax compliance and related indemnity issues, and preparation therefor.		2.30	747.50	JSW
	Correspondence with Cook County Chancery regarding Opinion.		0.50	75.00	CC
May-13-20	Tax matters related to 2017 transfers of investment interests to Claimants (0.80), related review of court record for decisions as to valuation methods (1.50), and related ecomms (0.50), telephone conference with C. Cain (0.30), K. Morgan (0.50), T. Elliott re same.		3.50	1,137.50	JSW
	Review and forward documents regarding Cook County case to JSW.		1.70	255.00	CC

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May-14-20	Continued review of Court record and related document retrieval matters in connection with valuation of investment interests for tax reporting purposes (3.40); telephone conference with Don Devit regarding Settlement Agreement tax issues and related matters, and preparation therefore (3.00).	6.40	2,080.00	JSW
	Review Settlement Documents.	2.00	300.00	CC

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May-15-20	Preparation of Tax Memo file (2.30); ecomm to JJP, K. Morgan including proposed order of events prior to settlement and closing execution, and tax compliance matters (1.80); request to R. Minetz regarding Heath Trust and Estate matters (0.30).	4.40	1,430.00	JSW	
May-20-20	Review of Bankruptcy Plan implications related to calculation of tax liability as of 12-6-2017 (0.70); recommended Settlement Agreement terms for income tax matters , preparation and delivery to J. Porada (0.80).	1.50	487.50	JSW	
May-21-20	Telephone conference with J. Porada and K. Morgan to review client concerns with Settlement Agreement and related matters (2.00); telephone conference with J. Porada to review legal fee matters and related tax considerations, and to review restructure of Settlement transactions by assigning rights to purchase Ciebien interests in Berwyn property to JJP Ridgeland KKJJ, LLC (1.00); review of cash flows for proposed transactions (0.80).	3.80	1,235.00	JSW	
May-22-20	Preparation of detailed Sources and Applications of Funds and Cash Transfer schedule for review by client and bankruptcy counsel in connection with restructuring of Settlement.	2.50	812.50	JSW	
Jun-13-20	Porada Settlement Agreement closing order escrow instructions review and transmittal to K. Morgan.	0.50	162.50	JSW	
Jun-18-20	Porada Settlement Agreement closing order escrow instructions review and transmittal to J. Porada.	0.50	162.50	JSW	
Jun-22-20	Pre-petition tax liability matter review with K. Morgan.	0.40	130.00	JSW	
Jun-23-20	Review of Health probate court records and request for assignments evidencing transfer and related information from C. Latimer (0.60); review of adjusted settlement payment amounts with D. Devitt (0.40); proposed closing structure and steps preparation and transmittal to parties (1.40).	2.40	780.00	JSW	
Jun-24-20	Review of settlement agreement draft and revisions thereto in accord with proposed transaction structure and required closing steps (2.50); e-comms with D. Devitt and K. Morgan regarding same (1.00); delivery of draft to Sellers (0.30).	3.80	1,235.00	JSW	
Jun-25-20	Revisions to Settlement Agreement Escrow Instructions (1.20); transmittal to all attorneys of proposed accounting for Escrow Fund shares (0.40); review of demand for back taxes from Rezai and Heath (1.00).	3.80	1,235.00	JSW	

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<u>Jun-26-20</u>	<u>Review of draft agreement with D. Devitt, and preparation therefor; preparation and transmittal of escrow instruction Accounting to D. Devitt.</u>	<u>2.60</u>	<u>845.00</u>	<u>JSW</u>	
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$84.5</u>		
Jun-29-20	Review of tax claim matters and defenses thereto with K. Morgan; e-comm regarding same.	0.60	195.00	JSW	
Jun-30-20	Tax claim matter review and counterclaim matters.	0.40	130.00	JSW	
Jul-01-20	Computation and reconciliation of tax liabilities, penalties and interests on related to Seller 2017-19 JJP Ridgeland KKJJ LLC income shares in connection with settlement proposal for calendar years 2017 (2.2), 2018 (2.2), and 2019 (.80); various e-communications to Bob Minetz, Saskia Brian, and Keevan Morgan, in connection with partnership tax accounting matters; e-comm to J. Porada/K. Morgan regarding approach to offer (1.3).	6.50	2,112.50	JSW	
July-03-20	Development of alternative structures for Ciebien-Ching buyout in light of disputes with Rezai and Heath (1.80); financial transaction analyses preparation (1.70) and transmittal to JJP, KM (0.60).	4.10	1,332.50	JSW	
July-05-20	Preparation of 2017 and prior year J. Porada tax liability estimates for bankruptcy (2.10) and transmittal to K. Morgan (0.30).	2.40	780.00	JSW	
July-06-20	Request for Ridgeland Plaza Management Report from Joe Porada.	0.20	65.00	JSW	
July-09-20	Review of Devitt changes and revisions for tax claim settlement and related matters. Transmittal of draft to K. Morgan.	3.70	1,202.50	JSW	
<u>July-10-20</u>	<u>Revisions to Escrow Instructions/Escrow Accounting, and related revisions to Draft Agreement; transmittal of draft to K. Morgan, J. Porada.</u>	<u>3.30</u>	<u>1,072.50</u>	<u>JSW</u>	
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$107.</u> <u>25</u>		
<u>Jul-12-20</u>	<u>Tax settlement provisions and general review and revisions to Settlement Agreement (1.4); telephone conference with K. Morgan and J. Porada (1.5); further revisions to Agreement, ecomm transmittal of draft to all attorneys and client; revisions to Escrow Accounting and roll-forward of LLC estimated tax income for 2020 (2.2).</u>	<u>5.10</u>	<u>1,657.50</u>	<u>JSW</u>	
(1) Lumping			Reduced 10%/\$71.5		

Invoice #:	Settle	Page 4	November 4, 2020	
<u>July-13-20</u>	<u>Preparation of Schedule 10 (Assets at 6-30-20) and transmittal to K. Morgan and J. Porada. Calls with J. Porada and K. Morgan re: tax matters and settlement of tax claim for 2020.</u>	<u>1.80</u>	<u>585.00</u>	<u>JSW</u>
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$58.5</u>	
July-16-20	Review of Settlement Agreement status and related matters with K. Morgan.	0.40	130.00	JSW

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July-17-20	Review and thoughts on Rezai-Heath counter offer and related matters with K. Morgan, J. Porada; tax language prep and transmittal to K. Morgan.	1.60	520.00	JSW	
<u>July-22-20</u>	<u>Preparation of proposed tax changes to Settlement Agreement and transmittal to K. Morgan; review with JJP of economics of options to settlement globally v. only Ciebien-Ching.</u>	<u>3.40</u>	<u>1,105.00</u>	<u>JSW</u>	
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$110.</u> <u>5</u>		
July-23-20	Final review and transmittal of Proposed Tax Revisions to Settlement Agreement to all attorneys.	1.30	422.50	JSW	
July-24-20	Further review with JJP of economics of options to settlement globally v. only Ciebien-Ching.	0.40	130.00	JSW	
July-28-20	Review and response to KM, JJP re: Saskia Bryan remaining concerns on JSW Tax Proposals; review with KM regarding same.	0.50	162.50	JSW	
<u>July-30-20</u>	<u>Further analysis of legal considerations of Stage Settlement and preparation of comparative financial analysis for 2017 bankruptcy filing, Global Settlement, and Stage Settlement; sent same to JJP; review and responses to JJP settlement agreement points to JJP and KM.</u>	<u>2.40</u>	<u>780.00</u>	<u>JSW</u>	
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$78</u>		
July-31-20	Review of closing status with K. Morgan; review of Fee Petition.	1.20	390.00	JSW	
Aug-01-20	Conference call with K. D. Morgan and J. J. Porada to review settlement options and related tax adjustment provisions, and preparation therefor.	1.60	520.00	JSW	
Aug-07-20	Drafting comments to J. Porada; K. Morgan regarding further assurances provision and Mid America real estate valuation matters review with J. Porada.	1.20	390.00	JSW	

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Aug-09-20	Start agreement revisions using the resolutions found in (1) JSW 7-30-2020 email to client clearing his points, (2) S. Bryan 7-3-20 email to K. Morgan, and (3) the August 5-20 emails to K. Morgan from R. Minetz.	1.40	455.00	JSW
Aug-10-20	Review with K. Morgan client authorities as to issues regarding (1) avoiding real estate transfer taxes, (2) "further assurances" provision resolution with carve-out for post-closing "legal counseling" costs, and (3) elimination of Mid-America Asset Management release.	0.50	162.50	JSW

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<u>Aug-11-20</u>	<u>Review with D. Devitt of document open points, including Mid-America release; escrow accounting revisions. Revisions to Settlement Agreement for tax settlement provisions ; Porada joint liability with JJP Ridgeland clarification.</u>	<u>1.80</u>	<u>585.00</u>	<u>JSW</u>
(1) <u>Lumping</u>			<u>Reduced</u> <u>10%/\$58.5</u>	
Aug-12-20	Agreement draft status matters.	0.40	130.00	JSW
Aug-17-20	Preliminary review of client revisions to Settlement Agreement.	1.50	487.50	JSW
Aug-18-20	Review of payment funding source matters with K. Morgan.	0.50	162.50	JSW
Aug-21-20	Valuation and discount matter review with K. Morgan.	0.40	130.00	JSW
Aug-26-20	Review and comment to client and K. Morgan re: client's proposed revisions; Mid-America release matters review with client and K. Morgan.	1.60	520.00	JSW
Aug-27-20	Review and response to K. Morgan draft comments.	1.20	390.00	JSW
Aug-28-20	Review of JJP settlement agreement points, development of responses thereto and related tax research.	1.80	585.00	JSW
Aug-29-20	Review and resolution conference with J. Porada and K. Morgan regarding settlement agreement, and preparation of client instructions based on discussions for remaining negotiations and finalization of settlement agreement.	2.80	910.00	JSW
Aug-30-20	Preparation for Devitt-Morgan-JSW negotiation; open points.	0.60	195.00	JSW
Aug-31-20	Negotiation conference with K. Morgan and D. Devitt to review and resolve remaining open points; status report to J. Porada.	1.70	552.50	JSW
Sept-01-20	Review of K. Morgan report to JJP on Ciebien response to real estate tax adjustment (0.4); review of JJP proposed adjustment to tax settlement formula tax rate (0.3).	0.70	227.50	JSW

Sept-02-20	Response and analysis to JJP proposed adjustment to tax settlement formula tax rate (0.8); preliminary review of Ridgeland Plaza July 2020 report (0.7); Review and revisions to Notice of Debtor's Motion to Approve Settlement Agreement (1.5), and delivery of proposed revisions to K.D. Morgan (0.3).	3.30	1,072.50	JSW
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Invoice #: Settle	Page 7	November 4, 2020		
Sept-08-20	Summary of proposed revisions and status of Devitt 8-21-20 agreement draft (1.2) and reviews with K. Morgan (0.4).	1.60	520.00	JSW
Sept-11-20	<u>Request to C. Syperski as to status of collections on 2016 judgment against Ciebien (0.5);</u> review of 2016 judgment matters with K. Morgan (0.2); planning review with J. Porada as to using children trust as purchaser of JJP Ridgeland KKJJ, LLC membership interests under claimant settlement (0.4).	1.10	357.50	JSW
(2) Unreas. Time			Reduced .4/ \$130	
Sept-13-20	Confirmation of client instructions in connection with proposing adjustments to D. Devitt for seller credits regarding real estate tax proration, Ciebien release from Mid-America, and satisfaction of release 2016 judgment (0.8); assignment of purchaser rights to membership interests to KKJJ Irrevocable Trust (0.4).	1.20	390.00	JSW
Sept-15-20	Delivery of 2016 judgement to D. Devitt and review status of its satisfaction (0.4); conversation with D. Devitt re: judgment satisfaction (0.4); review of real estate proration proposal with K. Morgan (0.5).	1.30	422.50	JSW
Sept-16-20	Review and analysis of staged settlements (buy Ciebien now, buy Rezai, et al. later) with J. Porada (1.2); preparation of client direction confirmation memo for client (1.3).	2.50	812.50	JSW
Sept-17-20	Confirmation of Client directions to K. Morgan (0.3); review of status of 2016 Judgment satisfaction evidence and remaining amount outstanding with K. Morgan ((0.4); research re: interest rate for partner advances (1.2); calculation of pre and post judgment interest due for excess contributions made by J. Porada to Ridgeland Joint Venture (1.8).	3.70	1,202.50	JSW
Sept-18-20	Delivery of Ciebien response to proposed credits to J. Porada (0.3); proposal for resolution of 2106 unsatisfied judgment interest to J. Porada (0.3).	0.60	195.00	JSW

Sept-19-20	Review of outstanding matters and recommendations as to resolution with J. Porada.	0.70	227.50	JSW
Sept-20-20	Review of settlement economic issues with J. Porada.	0.80	260.00	JSW
Sept-21-20	Review of resolution for 2016 Ciebien Settlement matter with D. Devitt (0.3); request for confirmation of resolution to J. Porada (0.2).	0.50	162.50	JSW

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Sept-23-20	Reconciliation of pending transaction to real estate appraisals and cash at 12-31-2019 (1.9) and delivery to J. Porada and K. Morgan (0.3).	2.20	715.00	JSW
Sept-25-20	Revisions to Settlement Agreement and Escrow Accounting for Ciebien credit and other revised numbers (2.2); transmittal to J. Porada (0.3).	2.50	812.50	JSW
Sept-26-20	Review of revised agreement with J. Porada, and preparation therefor (1.1); transmittal of request for confirmation of approval regarding same (0.3); draft agreement to all attorneys (0.4).	1.80	585.00	JSW
Sept-28-20	Revisions of Settlement Agreement Escrow Accounting for September RJV report (1.0); transmittal of revised report to all attorneys (0.3); transmittal of 2016 Judgment interest due to D. Devitt (0.3).	1.60	520.00	JSW
	Totals	161.8	<u>\$51,675.00</u>	
DISBURSEMENT ;				
Mar-01-20	Pacer Research on 2/14/20		4.30	
	Totals		<u>\$4.30</u>	
	Total Fee & Disbursements for all charges on this matter			\$51,679.30
TAX ID Number	36-2705396			

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November 4, 2020

File #: jsw18319
Inv #: Settle

RE: Tax & Financial

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Dec-31-18	Review of status of payments in ordinary course of bankruptcy estate with T. Banich and related liquidation matters.	0.60	195.00	JSW
Jan-03-19	Review of Bankruptcy status and outstanding admin payment matters with T. Banich; call to J. Porada re: same.	0.50	162.50	JSW
Jan-05-19	Review of Bankruptcy status and outstanding admin payment matters with T. Banich; call and email to J. Porada re: same and liquidation of disputes.	0.40	130.00	JSW
Mar-06-19	Review of J. Porada 2017 tax matters and Laura J. Porada 2009 Irrevocable Trust with J. Porada (0.80) and preparation therefor (0.80).	1.60	520.00	JSW
Apr-04-19	Review of J. Porada unfilled 2015-17 federal and Illinois income tax return matters with T. Banich.	0.40	130.00	JSW
Apr-11-19	Preparation of J. Porada 2015 income tax returns.	2.30	747.50	JSW
Apr-12-19	Continued preparation of 2015 income tax returns.	1.80	585.00	JSW
Apr-13-19	Finalization of J. Porada 2015 income tax returns.	2.10	682.50	JSW
Apr-14-19	Preliminary research and review of Bankruptcy estate income complaint rules(1.10, and review with J. Porada (0.30).	1.40	455.00	JSW
Jun-04-19	Review of federal and Illinois income tax return matters with T. Banich.	0.40	130.00	JSW
Jun-11-19	Response to T. Banich regarding tax exemptions status.	0.30	97.50	JSW
Sep-04-19	Further review of unfilled 2015-17 J. Porada Federal and Illinois income tax return matters with T. Banich.	0.40	130.00	JSW

Exhibit A

Invoice #: Settle	Page 2	November 4, 2020		
Oct-09-19	Preparation of J. Porada 2017 Federal and Illinois Income Tax returns (1.80) and determination of bankruptcy Estate tax liabilities (0.60).	2.40	780.00	JSW
Oct-10-19	Revisions and review of J. Porada 2016 Federal and Illinois Income Tax returns (0.90) and determination of Bankruptcy Estate tax liabilities (0.30); transmittal to J. Porada for review (0.20).	1.40	455.00	JSW
	Revisions and review of J. Porada 2017 Federal and Illinois Income Tax returns (0.80) and determination of Estate tax liabilities (0.30); transmittal to J. Porada for review (0.20).	1.30	422.50	JSW
Jan-20-20	Preparation of IRS Power of Attorney for 2015-2018 and transmittal to J. Porada.	0.50	162.50	JSW
Feb-10-20	Review of 2017 J. Porada tax liabilities with K. Morgan.	0.40	130.00	JSW
Mar-29-20	Review and revisions for 2017 J. Porada tax returns final draft to client (2.00) and transmittal (0.30).	2.30	747.50	JSW
Mar-31-20	Review and response to taxpayer comments regarding J. Porada 2016 tax return.	0.30	97.50	JSW
Apr-05-20	Final review of J. Porada 2016 tax returns open points delivered to JJP for clearance.	0.80	260.00	JSW
Apr-06-20	Finalization and delivery to JJP of 2016 personal income tax returns (0.60), and responses to follow up questions with respect thereto (0.70).	1.30	422.50	JSW
May-20-20	Calculation of investment valuation estimates for 2017 transfers 1.00); revisions to 2017 tax returns for capital transactions (1.00); tax summary preparation and e-delivery to J. Porada (1.40).	3.40	1,105.00	JSW
Jun-02-20	Reviews of Kathleen Heath Living Trust matters with Cary Latimer.	0.50	162.50	JSW
Jun-24-20	Tax return collection and transmittal to K. Morgan regarding tax liabilities for IRS, IDOR.	0.50	162.50	JSW
Jun-26-20	Preliminary review of Seller claim for reimbursement of 2017-2019 Seller taxes.	0.40	130.00	JSW
Totals		27.70	\$9,002.50	
Total Fee & Disbursements for all charges on this matter				\$9002.50
TAX ID Number	36-2705396			